

# HOUSE . . . . . No. 2574

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By Mr. Ayers of Quincy, petition of Bruce J. Ayers relative to providing for an income tax credit for families caring for relatives at home who are elderly or victims of Alzheimer's disease. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT PROVIDING AN INCOME TAX CREDIT FOR FAMILIES CARING FOR RELATIVES AT HOME WHO ARE ELDERLY OR VICTIMS OF ALZHEIMER'S DISEASE.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 6 of chapter 62 of the General Laws, as appearing in  
2 the 1996 Official Edition, is hereby amended by adding after para-  
3 graph (a) the following new paragraph:—  
4 (b) A credit of six hundred dollars shall be allowed against the  
5 taxes due if the taxpayer has provided more than one-half of the  
6 support for an elderly relative who has attained the age of seventy  
7 before the taxable year, or for a totally disabled relative with  
8 Alzheimer's Disease, provided that the relative resided with the  
9 taxpayer for more than six months of the taxable year; and pro-  
10 vided further, that the adjusted gross income of the relative does  
11 not exceed twenty thousand dollars in the case of a single return  
12 and thirty-five thousand dollars in the case of a joint return. If the  
13 credit provided in this section reduces the tax to zero, the taxpayer  
14 shall be entitled to a refund equal to the amount by which the  
15 amount of the credit exceeded the amount of tax due.